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COMMISSIONER FOR PATENTS ALEXANDRIA, VIRGINIA 22313

RE: Application Serial No.: 10/532,724

Applicants: Takashi SUDO Filing Date: April 27, 2005

For: HEAT EXCHANGER, HEAT EXCHANGER TUBE MEMBER, HEAT EXCHANGER FIN MEMBER AND

PROCESS FOR FABRICATING THE HEAT

EXCHANGER Group Art Unit: 3744

Examiner: FLANIGAN, ALLEN J

SIR:

Attached hereto for filing are the following papers:

Response to Restriction Requirement

Docket No.: 271008US40PCT

Our online credit card payment in the amount of \$0.00 is being made covering any required fees. In the event any variance exists between the amount enclosed and the Patent Office charges for filing the above-noted documents, including any fees required under 37 C.F.R 1.136 for any necessary Extension of Time to make the filing of the attached documents timely, please charge or credit the difference to our Deposit Account No. 15-0030. Further, if these papers are not considered timely filed, then a petition is hereby made under 37 C.F.R. 1.136 for the necessary extension of time.

Respectfully submitted,

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